

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

An act relating to exemptions from taxation;
amending s. 196.202, F.S.; defining the term
"totally and permanently disabled person";
amending s. 196.031, F.S.; providing that a
person who is receiving or claiming the benefit
of an ad valorem tax exemption or a tax credit
that requires permanent residency in another
state for eligibility is not eligible for
homestead exemption; providing an exception;
providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 196.202, Florida Statutes, is amended to read:

196.202 Property of widows, widowers, blind persons, and persons totally and permanently disabled.--Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state shall be exempt from taxation. As used in this section, the term "totally and permanently disabled person" means a person who is currently certified by a physician licensed in this state, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.

Section 2. Subsection (6) is added to section 196.031, Florida Statutes, to read:

196.031 Exemption of homesteads.--

1 (6) A person who is receiving or claiming the benefit
2 of an ad valorem tax exemption or a tax credit in another
3 state where permanent residency is required as a basis for the
4 granting of that ad valorem tax exemption or tax credit is not
5 entitled to the homestead exemption provided by this section.
6 This subsection does not apply to a person who has the legal
7 or equitable title to real estate in Florida and maintains
8 thereon the permanent residence of another legally or
9 naturally dependent upon the owner.

10 Section 3. This act shall take effect January 1, 2002.